

IN THE CIRCUIT COURT OF THE  
FIFTEENTH JUDICIAL CIRCUIT IN AND  
FOR PALM BEACH COUNTY, FLORIDA

IN RE:

CASE NO. 502008CP001929XXX

THE ESTATE OF STANLEY ACKER /

MARK ACKER,

Petitioner,

Vs.

KAREN ACKER, et al.,

Respondents /

**MOTION FOR ORDER APPROVING PAYMENT OF COURT  
APPOINTED FIDUCIARY'S FEES**

Kirk Friedland, in his capacity as the Court Appointed Fiduciary, moves for entry of an Order Approving Payment of Court Appointed Fiduciary's Fees pursuant to the Settlement Agreement dated November 16, 2010 (hereafter the "Settlement Agreement") and states:

1. Kirk Friedland was appointed by Court Order as the Appointed Fiduciary of the Estate of Stanley Acker (the "Estate") and the Stanley Acker Revocable Living Trust (the "Trust") pursuant to Section 2 of a Settlement Agreement, a copy of which is attached hereto as Exhibit 1. A copy of the Court Order is attached as Exhibit 2.

2. Upon his appointment, Kirk Friedland entered into a written agreement dated November 30, 2010 setting forth the terms and conditions of providing services as the court appointed fiduciary (the "Services Agreement"). The engagement of Kirk Friedland as the Court Appointed Fiduciary under the terms of the Services Agreement was accepted in writing by Mark Acker, Karen Acker and David Acker, in their capacities

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12 AUG 14 PM 3:43  
SARAH R. BOCK, CLERK  
PALM BEACH COUNTY, FL  
CIRCUIT PROBATE 3

as Co-Fiduciaries for the Estate and the Trust. A copy of the Services Agreement is attached hereto as Exhibit 3.

3. From the date of his appointment by the court, Kirk Friedland has rendered, and continues to render, services as the Appointed Fiduciary that are necessary and beneficial to the administration of the Estate and Trust.

4. Kirk Friedland rendered monthly statements for his services which were approved for payment by Karen Acker, David Acker and Mark Acker through March of 2012. Thereafter, Karen Acker and David Acker approved the monthly statements for payment; however, Mark Acker refused to approve the statements for April, May, June and July.

5. Under the terms of the Services Agreement, if there is a dispute concerning Kirk Friedland's fee, Mr. Friedland agreed to accept such reasonable fee as determined by an order of the Court. Since Mark Acker has refused to approve the statements for April, May, June and July 2012, Mr. Friedland seeks the Court's determination of a reasonable fee.

6. The unpaid statements for April, May, June and July, 2012 and thereafter are attached hereto as Composite Exhibit 4.

7. The Services Agreement further provides for an award of attorney fees to the prevailing party in the event of litigation regarding Mr. Friedland's fees as Court Appointed Fiduciary.

8. Kirk Friedland has retained the undersigned attorney and is obligated to pay for his services.

WHEREFORE, Kirk Friedland, in his capacity as the Court Appointed Fiduciary, requests entry of an Order determining that the Court Appointed Fiduciary's fees are reasonable and approving payment pursuant to the Settlement Agreement, and awarding attorney fees, interest and costs as the Court determines just and proper.

**CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing Motion was served by First Class U.S. Mail this 14<sup>th</sup> day of August, 2012 on Jamie B. W. Stecher, Esq., Tannenbaum Helpert Syracuse & Hirschtritt, LLP, 900 Third Avenue, New York, N.Y. 10022-4775, Matthew Triggs, Esq., Proskauer Rose LLP, 2255 Glades Road, Suite 421 Atrium, Boca Raton, FL 33431 and Adrian P. Thomas, Esq., 515 E. Las Olas Blvd., Suite 1050, Ft. Lauderdale, FL 33301.

**SILBER & DAVIS**

1806 Old Okeechobee Road  
West Palm Beach, FL 33409

Telephone: (561) 615-6262

Facsimile: (561) 615-6263

Primary E-Mail: [lsilber@silberdavis.com](mailto:lsilber@silberdavis.com)

Secondary E-Mail:

[sfeaman@silberdavis.com](mailto:sfeaman@silberdavis.com)

By: 

LOUIS M. SILBER

FL. BAR NO.: 176031

# Exhibit 1

NOT A CERTIFIED COPY

## SETTLEMENT AGREEMENT

This settlement agreement (this "Agreement") is made and entered into on the 16<sup>th</sup> of November, 2010, between Mark Acker ("Mark"), Karen Acker ("Karen") and David Acker ("David") (collectively, the "Parties").

WHEREAS, Mark, Karen, and David are currently parties to litigation pending in the Circuit Court of the Fifteenth Judicial Circuit in and for Palm Beach County, Florida styled: *In re: Estate of Stanley Acker, Mark Acker, Petitioner v. Karen Acker and David Acker, Respondents*, In the Circuit Court for Palm Beach County, Florida, Probate Division, Case No. 502008CP001929XXXXSB; and *Mark Acker, Plaintiff v. Karen Acker and David Acker, Defendants*, In the Circuit Court for Palm Beach County, Florida, Case No. 502009CP005014XXXXSB (the "Florida Litigations");

WHEREAS, there is litigation involving the parties pending in New York styled: *Acker Realities, Inc. et al. v. Mark Acker*, Supreme Court of the State of New York, County of New York, Index No. 601262/09 (the "Corporate Litigation");

WHEREAS, Mark, Karen and David are currently parties to litigation pending in New York styled: *Petition for a Compulsory Accounting and Related Relief Pertaining to a Revocable Lifetime Trust Under Agreement By and Between Stanley Acker, as Settlor (now deceased) and Karen Acker, David Acker and Mark Acker, as Trustees, dated March 2, 2008*, State of New York, Surrogate's Court, County of Rockland, File No. 2009-603 (the "Accounting Proceeding"); and

WHEREAS, Mark, Karen and David desire to settle all disputes between them on the terms set forth in this Agreement.

NOW, THEREFORE, in consideration of the sum of ten dollars (\$10.00), the mutual

covenants and agreements described herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intended to be legally bound, do hereby agree as follows:

1. Recitals. The foregoing recitals are true and correct and are incorporated herein by reference.
2. Fiduciary Appointment and Voting Rights. The Parties agree that the Court should appoint an additional fiduciary to serve as a Trustee of the Stanley Acker Revocable Living Trust ("Trust") and Personal Representative of the Estate of Stanley Acker ("Estate"). The Parties shall have a period of two days from the execution of this Agreement to agree upon a proposed additional trustee of the Trust and personal representative of the Estate (hereinafter the "Appointed Fiduciary"). If the Parties are unable to agree on the selection of the Appointed Fiduciary, the Parties agree that the Court shall select the Appointed Fiduciary, but in no event shall the Court select Robert Acker. It is the intent of the Parties that the Appointed Fiduciary shall be neutral, impartial and independent. The Parties agree to waive any objections to any Appointed Fiduciary who is selected by the Court. From and after the date of the appointment and qualification of the Appointed Fiduciary, Karen, David and the Appointed Fiduciary shall each be entitled to one (1) vote, and Mark shall be entitled to two (2) votes, with respect to decisions concerning actions as Trustee of the Trust or Personal Representative of the Estate of Stanley Acker; provided, however, that if either of Karen or David dies, resigns, becomes incapacitated, or otherwise ceases to act, and if Mark is then acting, then each fiduciary shall have one (1) vote. In the event any of Karen, David or Mark dies, resigns, becomes incapacitated or otherwise ceases to act, there shall be no successor fiduciary appointed to him or her. The weighted majority decision of the Trustees and/or Personal Representatives, as the case

may be, shall control. Upon the unanimous vote of the Parties, and in compliance with any applicable Florida Statute, the Appointed Fiduciary shall be removed and the Parties shall have a period of two days from the removal to agree upon a proposed additional Appointed Fiduciary, or else, the Court shall select the Appointed Fiduciary in accordance with the terms of this paragraph.

3. Form 706 Audit. Harvey Platt (or any successor selected by Karen or David) will continue to represent the Estate before the Internal Revenue Service and any appellate proceedings associated therewith, and will continue to occupy the position of lead counsel. Mark agrees, for himself and those acting under his direction, not to interfere with or thwart the pending audit, or appellate proceedings, or take any steps that might cause the imposition of any tax or penalties that would not otherwise have been imposed upon the Estate.

Karen and David agree to indemnify and hold Mark and his one-third (1/3) interest in the Estate and Trust, harmless from any IRS penalties (and interest on any such penalties) by virtue of the Form 706 submitted to the IRS. In the event the ultimate resolution of the pending IRS audit, following the completion of all proceedings, including any appellate proceedings, requires the Estate to pay less than \$4,054,977 (such sum is hereafter referred to as the "Threshold") to the IRS in additional tax, interest and penalties, the difference between the Threshold, on the one hand, and the additional taxes, interest and penalties, on the other hand (hereinafter the difference between those two sums shall be defined as the "Balance"), shall be divided such that each of Karen's Trust and David's Trust under the Stanley Acker Revocable Living Trust shall receive 45% of the Balance, and Mark's Trust under the Stanley Acker Revocable Living Trust shall receive 10% of the Balance. If the aggregate amount of assets remaining in the Estate and Trust at the time the foregoing distribution is to be made (the

"Aggregate Amount") is less than the Balance, then the Aggregate Amount (rather than the Balance) shall be distributed in the percentages set forth in the foregoing sentence. The foregoing shares for each of Karen's Trust, David's Trust and Mark's Trust shall be funded pro rata with liquid assets and, to the extent insufficient, with non-liquid assets.

In the event the ultimate resolution of the pending IRS audit, following the completion of all proceedings, including any appellate proceedings, requires the Estate to pay in excess of the Threshold to the IRS in additional tax, interest and penalties (the "Excess"), the portion of the Excess that is constituted of penalties and any interest imposed <sup>on such penalties</sup> ~~thereon~~ shall be paid out of Karen's Trust and David's Trust under the Stanley Acker Revocable Living Trust, but the portion of that Excess that is constituted of taxes and/or interest imposed <sup>on such taxes</sup> ~~thereon~~, shall be paid equally out of Karen's Trust, David's Trust, and Mark's Trust under the Stanley Acker Revocable Living Trust.

Subject to the indemnification obligation set forth herein, Mark agrees to waive any surcharge claim (and agrees not to initiate any such litigation), whether present or not-yet-matured, against Karen and David associated with (i) the preparation and/or filing of the Form 706 and (ii) for any tax, penalties, and/or interest assessed in connection with the Form 706.

4. Accounting. Within 20 days of the parties' execution of this Agreement, Karen and David shall make available for review and inspection by Mark, at the offices at 46 Broadway, all checks and back-up documentation such as invoices relating to any expense of the Estate, Trust, or Acker business entities, from January 1, 2009 through the present. If Mark objects to any expenditures incurred by the Estate, Trust, or Acker business entities through the date of the execution of this Agreement, he shall notify Karen and David of his objection within 140 ~~120~~ days of the execution of this Agreement. The objection(s) must be provided to Karen or



David in writing and must state the basis for the objection. Karen and David shall then have 30 days within which to provide Mark with a response to the objection(s) in writing. If the amount remaining in dispute exceeds \$25K, and the parties are not able to resolve such objections, the parties agree that the Appointed Fiduciary will resolve the dispute. If the amount remaining in dispute is \$25K or less, then the objection(s) thereto shall be waived.

Mark specifically agrees to waive any objections to the following: the form of the accountings; any attorneys' fees and costs paid from the Estate or Trust for services incurred in connection with the Florida Litigations, the Accounting Proceeding and the Corporate Litigation; any Trust funds used to loan money to KMD or Bluegate; and any attorneys' fees and costs paid from the Estate or Trust for services incurred in connection with any of the pending litigations of the entities (specifically including the property line litigation concerning 60 Cedar Hill Avenue, the quiet title action concerning Orchard Realty, the property litigation concerning Tidewater and Putter, and any eviction proceedings). In addition, Mark waives any right to (and agrees not to seek through judicial procedure or otherwise) future accountings for any periods arising after December 31, 2009.

5. Professional Fees. Mark, Karen and David are to be reimbursed by the Estate and/or Trust 100% of all professional fees, including fees and costs incurred in connection with the Florida Litigations, the Accounting Proceeding, and the Corporate Litigation, paid or accrued through and until the execution of the Agreement and dismissal of the lawsuits referenced herein on the terms set forth herein, but only after all tax liabilities associated with the Form 706, if any, have been paid, the Marital Trust has been fully funded and all specific bequests in the Will and Trust have been fully satisfied. Upon request, Karen, David and Mark agree to produce documents, such as invoices, supporting the amounts of professional fees to be reimbursed, along

with certifications executed by the professionals representing that such professional fees were, in fact, incurred.

6. Administrative Expenses. All administrative expenses, whenever incurred, including professional fees in connection with the administration of the Estate and Trust, shall be paid by the Estate and/or Trust (or, to the extent already paid by Karen, David, or Mark, shall be paid by the Estate and/or Trust to such paying party), as permitted by Florida law. Upon request, Karen, David and Mark agree to produce documents, such as invoices, supporting the amounts of such administrative expenses to be reimbursed, along with certifications executed by the professionals representing that such administrative expenses were, in fact, incurred.

7. Accounting Proceeding. Subject to the provisions of Paragraph 2 above, Karen and David's counsel shall take the lead defense position in the Accounting Proceeding. Karen, David and Mark agree to seek to have attorneys' fees and costs associated with the defense of that litigation paid from assets of the Trust to the extent permitted under Florida or any other applicable law. Mark agrees to withdraw with prejudice the objections that he has filed in that lawsuit.

8. Dismissal of Litigations. The parties agree that the Florida probate court shall retain jurisdiction to enforce the provisions of this Agreement, and the Parties agree to seek the Court's consent to the terms of this Agreement. Upon entry of the Court's Order approving the terms of this Settlement Agreement, Mark agrees to dismiss with prejudice the Florida Litigations; Karen, David and Mark agree to cause the dismissal of the Corporate Litigation through the execution and filing of a stipulation, to be signed by all parties, to discontinue said action with prejudice and without costs.

9. The Car. Mark shall cause Ian Acker to agree to accept the Mercedes offered to

lan and to execute the release regarding same within 30 days of the execution of this Agreement.

10. Releases. Mark, Karen and David, in their individual capacities and as personal representatives and trustees, shall each provide complete mutual releases of all claims against the other and, where applicable, covenants not to sue, except for the obligations provided for herein. Notwithstanding this paragraph, Mark's future obligations as trustee of the 1987 Trust survive the release provisions of this agreement.<sup>1</sup>

11. 150 Burd. Mark shall pay monthly rent for the amount of square footage occupied at 150 Burd (as determined by Mark Glassel) at a fair market rental (as determined by Mark Glassel) for the period beginning May 1, 2009 and so long as Mark shall continue to occupy such space. ~~Arrearages shall be due within 10 days after Mark Glassel's determination is made to the Trust, thereby reducing the amount owed by the Trust to Mark in connection with the \$150,000.00 loan.~~ *Such rent shall be deducted from the \$150,000.00 loan Mark communicated to Mark, and monthly rent shall be due on the first of every month thereafter.* If Mark Glassel is unwilling or unable to perform this function, such function will be performed by the Appointed Fiduciary. Mark agrees to provide Karen and David with a certificate of insurance within 10 days of the execution of this Agreement. Mark agrees to maintain the fire and security alarm systems in good working order and to provide Karen and David with evidence of such upon reasonable request. Mark agrees to allow the space to be shown to prospective purchasers, and to vacate the space upon any sale thereof.

12. The parties agree to divide any Personal Representative and Trustees fees approved by the Internal Revenue Service equally among them (with the caveat that the Appointed Fiduciary shall be entitled to such fees as are approved by the Court). It is the intention of the parties hereto that all Personal Representative and Trustee fees, earned for past,

<sup>1</sup> The foregoing release with respect to the 1987 trust is subject to the review by Karen and David of the most recent tax return for the 1987 trust. Mark shall provide Karen and David with a copy of the tax return no later than 10 days after the execution of this Agreement.

present, and future services, be equally divided among them, unless he/she resigns in writing or is otherwise incapable of continuing in such capacity, as determined by a court of competent jurisdiction.

13. Mark, David, and Karen each agree to resign as trustee of the other's trusts under the Stanley Acker Revocable Living Trust within 10 days of the execution of this Agreement.

14. Entire Agreement. This Agreement constitutes the entire agreement between the Parties regarding the subject matters reflected herein and supersedes any other agreement or understanding of the Parties with respect to the matters herein contained.

15. Attorneys' Fees and Costs. In any action or proceeding to enforce this agreement, or which arises from it, the Party or Parties who more substantially prevail shall be entitled to recover his, her or their attorneys' fees and costs from the Party or Parties who do not more substantially prevail.

16. Authority to Execute. Karen, David and Mark acknowledge that they have fully discussed this Agreement with their attorneys with respect to the meaning and effect of the provisions of this Agreement and have voluntarily chosen to sign this Agreement, fully understanding its content, meaning, legal effect and consequences, free of any duress or coercion.

Mark Acker  
Mark Acker

STATE OF Florida  
COUNTY OF Palm Beach

I HEREBY CERTIFY that on this day, before me, an officer duly authorized by the State aforesaid and in the County aforesaid to take acknowledgements, the foregoing instrument was acknowledged before me by Mark Acker, who is personally known to me or who has produced \_\_\_\_\_ as identification.

WITNESS my hand and official seal in the County and State last aforesaid this 16<sup>th</sup> day of November, 2010.

(SEAL)

[Signature]  
Notary Public  
Typed, printed or Stamped name  
of Notary Public \_\_\_\_\_



Karen Acker  
Karen Acker

STATE OF Florida  
COUNTY OF Palm Beach


I HEREBY CERTIFY that on this day, before me, an officer duly authorized by the State aforesaid and in the County aforesaid to take acknowledgements, the foregoing instrument was acknowledged before me by Karen Acker, who is personally known to me or who has produced \_\_\_\_\_ as identification.

WITNESS my hand and official seal in the County and State last aforesaid this 16<sup>th</sup> day of November, 2010.

(SEAL)

Elaine M. Bucher  
Notary Public  
Typed, printed or Stamped name  
of Notary Public \_\_\_\_\_




  
David Acker

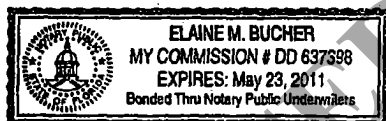
STATE OF Florida  
COUNTY OF Palm Beach

I HEREBY CERTIFY that on this day, before me, an officer duly authorized by the State aforesaid and in the County aforesaid to take acknowledgements, the foregoing instrument was acknowledged before me by David Acker, who is personally known to me or who has produced \_\_\_\_\_ as identification.

WITNESS my hand and official seal in the County and State last aforesaid this 16<sup>th</sup> day of November, 2010.

(SEAL)

  
\_\_\_\_\_  
Notary Public  
Typed, printed or Stamped name  
of Notary Public \_\_\_\_\_



# Exhibit 2

NOT A CERTIFIED COPY



IN THE CIRCUIT COURT OF THE 15TH  
JUDICIAL CIRCUIT IN AND FOR PALM  
BEACH COUNTY, FLORIDA

CASE NO.: 502008CP001929XXXXSB IV

IN RE:

THE ESTATE OF STANLEY ACKER

---

MARK ACKER,

Petitioner,

v.

KAREN ACKER, individually and as Co-  
Personal Representative of the Estate of  
Stanley Acker, and DAVID ACKER,  
individually, and as Co-Personal Represen-  
tative of the Estate of Stanley Acker

Respondents.

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**ORDER APPROVING SETTLEMENT AGREEMENT,  
APPOINTING FIDUCIARY, AND DISMISSING ACTIONS WITH PREJUDICE**

THIS CAUSE came on before the Court on November 16, 2010, in the consolidated proceedings styled as: *Mark Acker v. Karen Acker and David Acker*, Case No. 50-2008-CP001929-XXXXSB and *Mark Acker v. Karen Acker and David Acker*, Case No. 50-2009-CP-005014 (the "Consolidated Actions") on the parties' presentation of a Settlement Agreement for approval of the Court following ten days of trial. The Court, having reviewed the Settlement Agreement, having made inquiry of counsel and the parties on the record, and being otherwise fully advised in the premises, it is hereby

ORDERED and ADJUDGED as follows:

1. The Settlement Agreement, attached as Exhibit A, is approved by the Court.

2. The parties having informed the Court that they have been unable to unanimously agree on an Appointed Fiduciary (as that term is defined in the Settlement Agreement), the Court hereby selects and appoints Kirk Friedland, Esquire, as the Appointed Fiduciary.

3. The Consolidated Actions are hereby dismissed with prejudice.

4. The Court reserves jurisdiction to enforce the terms of the Settlement Agreement.

DONE AND ORDERED at Delray Beach, Palm Beach County, Florida on this 1<sup>st</sup> day of Dec, 2010.

  
MARTIN H. COLIN  
Circuit Judge

Copies furnished to:

Steven E. Brust, Esq.  
James R. McCachren, III  
Smith, Gambrell & Russell, LLP  
50 North Laura Street  
Suite 2600  
Jacksonville, Florida 32202  
*Attorneys for Petitioner/Plaintiff*

Jamie B.W. Stecher, Esq.  
Tannenbaum Helpern Syracuse & Hirschtritt, LLP  
900 Third Avenue  
New York, NY 10022-4775  
*Co-Counsel for Respondents/Defendants*

Matthew Triggs, Esq.  
Jonathan Galler, Esq.  
PROSKAUER ROSE LLP  
2255 Glades Rd., Ste 340-W  
Boca Raton, FL 33437  
*Attorneys for Respondents/Defendants*

# **Exhibit 3**

NOT A CERTIFIED COPY

**KIRK FRIEDLAND**  
**Attorney at Law**

One Clearlake Centre  
250 S. Australian Ave., Suite 601  
West Palm Beach, Florida 33401

Telephone: (561) 655-8200  
Fax: (561) 655-1389  
E-Mail: [kirklaw@gate.net](mailto:kirklaw@gate.net)

November 30, 2010

Mark Acker  
47 Tranquility Road  
Suffern, NY 10901

Karen Acker  
P.O. Box 800  
Nyack, NY 10960

David Acker  
60 Fairbanks Road  
Grafton, VT 05146

**Re: Estate of Stanley Acker  
and  
Stanley Acker Revocable Living Trust dated March 2, 2008  
Appointed Fiduciary Pursuant to Settlement Agreement**

Dear Mark, Karen and David,

I have been appointed by Judge Martin Colin as the Appointed Fiduciary pursuant to your Settlement Agreement dated November 16, 2010. I am to serve as an additional Co-Personal Representative of the Estate of Stanley Acker ("Estate") and as an additional Co-Trustee of the Stanley Acker Revocable Living Trust ("Trust"). I will not be acting as legal counsel for the Estate or the Trust, nor will I be representing any of you personally in a legal capacity. I will endeavor to be strictly neutral, impartial and independent in performing my duties as the Appointed Fiduciary.

My time for this matter will be billed at \$400.00 per hour and the rate of my Certified Legal Assistant paralegal, in the event that there may be tasks suitable to delegate, is \$150.00 per hour. In the event of any dispute concerning my fees, I will agree to accept such reasonable fee as determined by an order of court. Please be assured that I will do my best to perform my duties in a cost efficient manner.

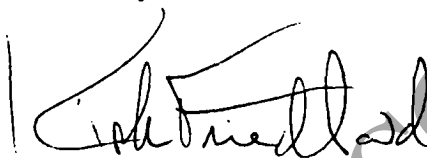
Accompanying this letter is an Indemnification Agreement that should be reviewed by your personal counsel prior to signature. I have also attached a memorandum that outlines other terms of my engagement ("the Additional Arrangements").

If you have questions at any time during my service as the Appointed Fiduciary, you are welcome to call me. To confirm your assent with the terms of my engagement as the Appointed Fiduciary, please sign the enclosed copy of this letter and return it to me.

Estate and Trust of Stanley Acker  
Engagement Letter Page Two  
November 24, 2010

I look forward to meeting all of you and establishing a productive working relationship as soon as possible.

Cordially,



Kirk Friedland

AGREED TO AND ACCEPTED:

**THE ESTATE OF STANLEY ACKER and THE STANLEY ACKER REVOCABLE  
LIVING TRUST**

By: 

Mark Acker, as Personal Representative  
and Trustee

By: 

Karen Acker, as Personal Representative  
and Trustee

By: 

David Acker as Personal Representative  
and Trustee

pc Jamie Stecher, Esq.

**Kirk Friedland**  
**Attorney at Law**

**One Clearlake Centre**  
**250 South Australian Avenue - Suite 601**  
**West Palm Beach, FL 33401**

**Additional Terms of Engagement as Appointed Fiduciary**

*This document sets forth additional terms of the engagement for Kirk Friedland to provide services to the Estate of Stanley Acker and the Stanley Acker Revocable Living Trust as the Appointed Fiduciary. These terms are an integral part of the fee agreement. I ask that you review this document carefully and retain it in your file. If you have any questions after reading it, please contact me promptly.*

**DELEGATION OF TASKS** ~ From time to time, I may delegate appropriate tasks to Beverly Sennett, my Certified Legal Assistant. I will do this to provide service in the most efficient manner.

**MY SERVICES TO YOU** ~ In my engagement letter with you, I specify the scope of my engagement. It is important that you have a clear understanding of the services I will provide. If at any time you have questions regarding the scope of my engagement, please communicate with me.

**FOR WHOM AM I ACTING?** ~ I am acting only in the capacity as the Appointed Fiduciary pursuant to the Settlement Agreement. I will be acting as a Co-Personal Representative of the Estate and as a Co-Trustee of the Trust and in no other capacity. My engagement does not extend to any other entity, person or affiliates of any entity. I am not acting as legal counsel for the Estate or Trust, or for any of the Acker Siblings.

**OTHER CHARGES** ~ As an adjunct to serving as the Appointed Fiduciary, I may incur and pay a variety of charges on behalf of the Estate and Trust and charge for certain ancillary support services. Whenever I incur such charges or charge for such ancillary support services, I bill them separately at my actual, out-of-pocket cost. These charges

10  
11/12

typically include courier and express delivery services, facsimile communications; telephone conferencing and long distance charges; document printing, reproduction, scanning and imaging; travel expenses; computer research; and similar charges. Outside experts and consultants will be engaged only upon approval of a voting majority of the Parties to the Settlement Agreement.

**BILLING ARRANGEMENTS AND TERMS OF PAYMENT ~** I will render bills to the Estate and Trust on a regular basis – normally, each month – for both fees and other charges. The Estate and Trust agree to make payment upon receipt of my statement.

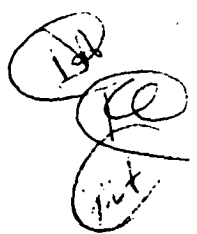
Should the billing account become delinquent and satisfactory payment terms are not arranged, I may resign as the Appointed Fiduciary. The Estate and Trust will remain responsible for payment of my fees rendered and charges incurred prior to such resignation.

Bills that remain unpaid after thirty days accrue interest at the rate of 1.5% per month. In the event that any dispute arises concerning my fees or other charges, I will attempt in good faith to resolve it through mediation, or, if all Parties consent, through arbitration. In the event of litigation arising out of our fee agreement, the prevailing party shall be entitled to reasonable attorney fees and costs.

**TERMINATION ~** You may terminate my engagement at any time, with or without cause, upon unanimous vote of the Parties and by notifying me in writing. I will return Estate and Trust papers and other property to you promptly upon receipt of your request for those materials. Your termination of my engagement will not affect the Estate's and Trust's responsibility for payment for services rendered and other charges incurred before termination and in connection with an orderly transition of the matter.

**DISPOSAL OF DOCUMENTS AND OTHER MATERIALS ~** Unless otherwise instructed by you in writing and agreed to by me in writing, I will, after a reasonable period of time has passed, at my discretion, dispose of documents (hard copies, electronic and any other media) and other materials that remain in my possession relating to a matter for which my services have been completed or terminated.

**IN CONCLUSION ~** I look forward to a productive working relationship with you as co-fiduciaries. Again, if at any time you have a question or concern, please feel free to bring it to my attention.

Handwritten signature and initials in the bottom right corner, including a large 'L' and 'K' and the word 'int'.

# **Composite Exhibit 4**



**KIRK FRIEDLAND**  
Attorney at Law, P. L.  
250 S. Australian Avenue, Suite 601  
West Palm Beach, Florida 33401  
561-655-8200

STANLEY ACKER ESTATE/TRUST  
Mark Acker, Pers Rep and Trustee  
Karen Acker, Pers Rep and Trustee  
David Acker, Pers Rep and Trustee

PAGE 1  
BILLING DATE: 04/19/2012  
PRINT DATE: 04/26/2012

**CLIENT SUMMARY**

Account	Previous Balance	Charges	Payments	Current Balance
1241.01AC Appointed Fiduciary	33,724.68	7,280.00	12,220.00	28,784.68
<b>Totals:</b>	<b>33,724.68</b>	<b>7,280.00</b>	<b>12,220.00</b>	<b>28,784.68</b>

Balance Due Upon Receipt (Employer ID# XXXXXXXXXX)  
Invoices Remaining Unpaid 30 Days After Date of Invoice  
Will be Charged a Late Fee of 1.5% Per Month

**KIRK FRIEDLAND**

Attorney at Law, P. L.  
250 S. Australian Avenue, Suite 601  
West Palm Beach, Florida 33401  
561-655-8200

**STANLEY ACKER ESTATE/TRUST**

Mark Acker, Pers Rep and Trustee

Karen Acker, Pers Rep and Trustee

David Acker, Pers Rep and Trustee

PAGE 2

BILLING DATE: 04/19/2012

ACCT NO.: KEF-1241.01AC

PRINT DATE: 04/26/2012

RE: Appointed Fiduciary  
Estate and Trust Administration

**PREVIOUS BALANCE: \$33,724.68**

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
03/23/2012	Review Cushman contract extensions (3); Review Proskauer Jan. 18, 2012 bill (for Dec. 2011 services); Review Mark Acker e-mail	KEF	0.30	
03/26/2012	Review Mark Acker e-mail regarding Tannenbaum fees; Review Tannenbaum billing; Review Mark Acker e-mail regarding Rev. Trust checks; E-mail to Karen Acker; E-mail to all regarding 4/4 meeting; E-mail to Mark Acker	KEF	1.50	
03/27/2012	Review Mark Acker e-mail x 3 and replies (3); Review Property Report and follow-up actions; Review Tannenbaum case 22 bill; Telephone conference with M. Lampert regarding tax court litigation; E-mail to Karen Acker and D. Acker; Review D. Acker e-mail and reply; Review Mark Acker e-mail	KEF	0.80	
03/28/2012	Review Karen Acker e-mail and reply; Telephone conference with Karen Acker regarding going forward with 4/4 meeting; written Motion regarding fees; reimbursement for attorney fees paid personally; Platt fees; Tax Court counsel; review of determination letter by outside counsel; deadline for agenda; E-mail to everyone regarding 4/4 meeting and resolution for payment of fees; Review P. Habas e-mail; Review Mark Acker e-mail x 3 and replies (2); Telephone conference with Karen Acker; Review Beverly Sennett e-mail and reply; Review of proposed Resolution and Exhibit A; E-mail to everyone regarding Resolution	KEF	1.90	

Balance Due Upon Receipt (Employer ID# [REDACTED])  
Invoices Remaining Unpaid 30 Days After Date of Invoice  
Will be Charged a Late Fee of 1.5% Per Month

**KIRK FRIEDLAND**

Attorney at Law, P. L.  
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561-655-8200

**STANLEY ACKER ESTATE/TRUST**

Mark Acker, Pers Rep and Trustee

Karen Acker, Pers Rep and Trustee

David Acker, Pers Rep and Trustee

PAGE 3

BILLING DATE: 04/19/2012

ACCT NO.: KEF-1241.01AC

PRINT DATE: 04/26/2012

03/28/2012	Review Mark Acker e-mail; Review Karen Acker e-mail regarding Hudson One with brief review of attached legal filings	KEF	0.40	
03/29/2012	Review H. Platt e-mail (2); Review Platt e-mail x 2; Review M. Acker e-mail (2) and reply; Review Mark Acker e-mail (3); Further review of Exhibit A of Resolution for 4/4 meeting	KEF	0.50	
03/30/2012	E-mail to Karen Acker, David Acker and Mark Acker regarding March statement - No/Charge	KEF	0.10	
03/30/2012	Reply to Mark Acker e-mail regarding binder for Minutes and comments (sent 3/29); Review Mark Acker e-mail (4); Review Karen Acker e-mail; Reply to Mark Acker e-mail regarding attorney fee discussions; Telephone conference with Karen Acker regarding Cushman prospects and Mark Acker e-mail regarding IRS; Review Mark Acker e-mail (2); Review P. Habas e-mail (3); Review Karen Acker e-mail with Agenda items and forward to all	KEF	1.40	
03/30/2012	Reduce Attorney Fee	KEF	0.00	-40.00
04/02/2012	Revise letter to Mark Acker, scan and e-mail to everyone; Review Mark Acker e-mail and reply with message to all regarding 4/4 meeting; E-mail to P. Habas regarding proposed resolution; E-mail to Karen Acker regarding billing; Prepare for meeting; Review P. Habas letter regarding Platt fees; Review P. Habas e-mail x 2 and replies x 2; Review Mark Acker e-mail; E-mail to Karen Acker and D. Acker regarding P. Habas e-mail; E-mail 4/4 Agenda to everyone; Prepare for meeting	KEF	1.00	

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PAGE 4

BILLING DATE: 04/19/2012

ACCT NO.: KEF-1241.01AC

PRINT DATE: 04/26/2012

04/03/2012	Review Mark Acker e-mail regarding Jan. 2010 Revocable Trust check; Review P. Habas correspondence regarding Platt's bill; Telephone conference with Karen Acker x 2 regarding Habas objections to fee payments; Review 4/11/11 Judge Colin Order on Mark Acker's Motion; Prepare for Fiduciary Meeting; Review budget April - December 2012 sent by Karen Acker	KEF	2.00	
04/03/2012	E-mail to Karen Acker regarding my bills for January and February and reply; Forward copies of my Jan. & Feb. bills to Mark Acker, Karen Acker and David Acker; Check on account status and advise everybody that account is paid through December 2011 billing - No/Charge	KEF	0.40	
04/03/2012	Reduce Attorney Fee	KEF	0.00	-160.00
04/04/2012	Telephone conference with Karen Acker; Prepare for meeting; Fiduciary Meeting (10:30 - 1:05 and 1:35 - 2:30); Send final approved Minutes to everyone; Review Settlement Agreement; Review Breslow and Walker Fee Agreement	KEF	4.20	
04/05/2012	Review Raymond James Account Summary; Review Mark Acker e-mail	KEF	0.10	
04/05/2012	Review and code documents for filing; Assist N. Dowler with file organization and new folders - No/Charge	KEF	0.80	
04/05/2012	Reduce Attorney Fee	KEF	0.00	-320.00
04/06/2012	Review Breslow & Walker Engagement Agreement dated 1/29/2009 and Platt letter dated Feb. 10, 2009 modifying paragraph 4; Note to file regarding contest of fees by interested party	KEF	0.20	
04/09/2012	Review portion of transcript of 2/24/12 Arlene Acker litigation hearing	KEF	0.40	

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David Acker, Pers Rep and Trustee

PAGE 5

BILLING DATE: 04/19/2012

ACCT NO.: KEF-1241.01AC

PRINT DATE: 04/26/2012

04/12/2012	Review David e-mail with Family Limited Liability Company bank statements; Review Karen e-mail with Trust bank statements; Review Accounts Receivable aging	KEF	0.20
04/13/2012	Review Karen Acker voice mail; Review Karen Acker e-mail; Start review of draft Minutes	KEF	0.50
04/16/2012	Review Karen Acker e-mail and attachments; Review and edit draft Minutes; E-mail to Karen Acker; Review Property Report and follow-up actions; Review Stecher e-mail of "attorney undertaking" regarding conditional payments; Review Karen Acker e-mail and additional changes to Minutes and reply	KEF	1.10
04/17/2012	Review Stecher e-mail and reply; E-mail Final Draft minutes to Karen Acker and reply; E-mail to Karen Acker	KEF	0.30
04/18/2012	Review Mark Acker e-mail and reply; Review David Acker e-mail; Review Karen Acker e-mail, Review final Draft Minutes and circulate to everyone; Telephone conference with Karen Acker regarding 149 Burd, Breslow & Walker Fee Agreement and Minutes	KEF	0.80
04/19/2012	Review Mark Acker e-mail and reply; Review J. Stecher e-mail; Telephone conference with Karen Acker regarding H. Platt; Review Karen Acker e-mail and reply; Telephone conference with Karen Acker regarding Platt fee issue; Review Karen Acker e-mail	KEF	0.60
<b>Total of New Services:</b>			<b>19.50 7,280.00</b>

DATE	PAYMENT	AMOUNT
04/23/2012	Raymond James Global Account check # 769390	12,220.00
<b>Total of New Payments:</b>		<b>12,220.00</b>

Balance Due Upon Receipt (Employer ID# [REDACTED])  
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David Acker, Pers Rep and Trustee

PAGE 6

BILLING DATE: 04/19/2012

ACCT NO.: KEF-1241.01AC

PRINT DATE: 04/26/2012

**ACCOUNT SUMMARY**

		Aging of Previous Balance			
		1-30 Days	31-60 Days	61-90 Days	91+ Days
PREVIOUS BALANCE:	\$33,724.68	0.00	0.00	0.00	0.00
NEW SERVICES:	\$7,280.00				
NEW EXPENSES:	\$0.00				
NEW PAYMENTS:	\$12,220.00				
TOT. CURRENT PERIOD:	\$7,280.00				
CURRENT BALANCE:	\$28,784.68				

Balance Due Upon Receipt (Employer ID# [REDACTED])

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Will be Charged a Late Fee of 1.5% Per Month

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Mark Acker, Pers Rep and Trustee

Karen Acker, Pers Rep and Trustee

David Acker, Pers Rep and Trustee

PAGE 1

BILLING DATE: 05/17/2012

**CLIENT SUMMARY**

Account	Previous Balance	Charges	Payments	Current Balance
1241.01AC Appointed Fiduciary	28,784.68	7,320.00	12,604.00	23,500.68
<b>Totals:</b>	<b>28,784.68</b>	<b>7,320.00</b>	<b>12,604.00</b>	<b>23,500.68</b>

Balance Due Upon Receipt (Employer ID# [REDACTED])  
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David Acker, Pers Rep and Trustee

PAGE 2

BILLING DATE: 05/17/2012

ACCT NO.: KEF-1241.01AC

RE: Appointed Fiduciary  
Estate and Trust Administration

**PREVIOUS BALANCE: \$28,784.68**

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
04/20/2012	Review Karen Acker e-mail with consents signed by J. Stecher, M. Triggs and R. Carlin	KEF	0.10	
04/24/2012	Review P. Habas e-mail regarding Gift Tax Determination; Telephone conference with David Acker; Review Karen Acker e-mail and print attachments	KEF	0.40	
04/25/2012	Review P. Habas letter regarding Gift Tax examination report; Review attachments (21 pages)	KEF	0.30	
04/25/2012	Review Habas 4/24 letter attachments and reply to allegations regarding "thwarting" Mark Acker concerning efforts to avoid assessment of gift tax	KEF	0.40	
04/27/2012	Review Mark Acker e-mail x 3 and replies (2); Telephone conference with Karen Acker regarding Gift Tax and H. Platt fee issues; Review Karen Acker e-mail	KEF	0.70	
04/30/2012	Credit Estate for .1 hour to correct billing error on April bill	KEF	0.00	-40.00
04/30/2012	Review check registers; Review bank statements; Review attachments to P. Habas letter regarding gift tax assessments	KEF	0.50	
04/30/2012	Research Mark Acker billing question regarding 3/28 and issue billing credit; E-mail to everybody regarding billing error - No/Charge	KEF	0.30	
04/30/2012	Reduce Attorney Fee	KEF	0.00	-120.00
05/01/2012	Telephone conference with Karen Acker regarding Cushman's prospects and gift tax issues; Review P. Habas e-mail	KEF	0.40	

Balance Due Upon Receipt (Employer ID# [REDACTED])

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**STANLEY ACKER ESTATE/TRUST**

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Karen Acker, Pers Rep and Trustee

David Acker, Pers Rep and Trustee

PAGE 3

BILLING DATE: 05/17/2012

ACCT NO.: KEF-1241.01AC

05/07/2012	Review Raymond James statement; Review Karen Acker e-mail with Property Report and follow-up actions; Review Check Requests: Fenster and Marx (2) with back-ups; Review Minutes; Review P. Habas e-mail and reply; E-mail to P. Habas regarding incorrect statement in 5/1 e-mail; Telephone conference with Karen Acker regarding Mark Acker Notice to Set for Trial, discussion with Platt	KEF	1.30	
05/08/2012	Telephone conference with Karen Acker regarding Gift Tax - documents supporting Estate's position on gift tax and meeting to take place at Tannenbaum firm with H. Platt; Review Mark Acker e-mail; Review Karen Acker e-mail x 2; Review Tannenbaum bills and 149 Burd Listing Extension; Telephone conference with P. Habas; Further review of IRS correspondence and Report of Gift Tax Examination; Telephone conference with K. Acker regarding extension request to reply to Examination Report	KEF	2.20	
05/09/2012	Telephone conference with Karen Acker; Review J. Stecher letter to P. Habas; E-mail to Karen Acker	KEF	0.20	
05/10/2012	Telephone conference with Karen Acker; Telephone conference with R. Paladino and office conference with R. Paladino & Karen Acker regarding Examination Report issues; Review P. Habas correspondence to Bob Fenster; Telephone conference with Karen Acker; Review Karen Acker e-mail and Draft Agenda; Forward Agenda to everyone; Review Ferrick bill	KEF	2.80	
05/11/2012	Prepare e-mail to P. Habas and M. Acker regarding questions about my bill - No/Charge	KEF	0.60	
05/11/2012	Reduce Attorney Fee	KEF	0.00	-240.00

Balance Due Upon Receipt (Employer ID# [REDACTED])

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David Acker, Pers Rep and Trustee

PAGE 4

BILLING DATE: 05/17/2012

ACCT NO.: KEF-1241.01AC

05/11/2012	Review P. Habas letters (2) regarding Gift Tax Report of Examination and approval of fees; Review Mark Acker comments on draft Agenda - revise Agenda and e-mail to all; Review Mark Acker e-mail (2) with 1987 Trust Acct. 2010 Merrill-Lynch statements and 2011 Merrill-Lynch statements; Review P. Habas e-mail (2) regarding Pavion documents; Telephone conference with K. Acker regarding Minutes questions & Platt; Telephone call to Mitchell Horowitz (left message); Conference with R. Paladino; Review P. Habas letter to Bob Fenster; Attention to Minutes; Attach Resolution for scanning; Review J. Stecher e-mail and reply; Telephone conference with J. Stecher regarding request for approved Minutes	KEF	5.40	
05/14/2012	Review and edit draft Minutes; E-mail to Karen Acker and reply; E-mail April 4 final approved Minutes (with attorney fee resolution attached to all); Further, review Report of Examination and Gift Tax assessments	KEF	0.90	
05/14/2012	Review M. Horowitz e-mail x 3 and replies x 2 regarding retaining counsel for Gift Tax matter; Brief conference with R. Paladino - No/Charge	KEF	0.40	
05/14/2012	Reduce Attorney Fee	KEF	0.00	-160.00
05/15/2012	Telephone conference with Karen Acker regarding Minutes, Gift Tax counsel options; Review Mark Acker e-mail regarding Minutes and P. Habas' letter x 2; Review Karen Acker e-mail; Telephone conference with Karen Acker; E-mail to R. Paladino; Conference with R. Paladino	KEF	0.80	

Balance Due Upon Receipt (Employer ID# [REDACTED])

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David Acker, Pers Rep and Trustee

PAGE 5

BILLING DATE: 05/17/2012

ACCT NO.: KEF-1241.01AC

05/16/2012	Review Karen Acker e-mail and reply; Review J. Stecher e-mail x 3; Review Karen Acker e-mail; Review Platt proposed engagement letter; Brief conference with R. Paladino; Review H. Platt letter regarding Extension to 6/12 to respond to Gift Tax letter; Review Mark Acker e-mail and reply regarding April 4 Minutes	KEF	0.70	
05/17/2012	Telephone conference with Karen Acker; Review Karen Acker e-mail x 3; Telephone conference with P. Habas - Memo to file; Telephone conference with R. Paladino	KEF	1.30	
<b>Total of New Services:</b>			<b>19.70</b>	<b>7,320.00</b>
<b>DATE</b>	<b>PAYMENT</b>			<b>AMOUNT</b>
05/11/2012	Raymond James Global Account check # 789630			12,604.00
<b>Total of New Payments:</b>				<b>12,604.00</b>

**ACCOUNT SUMMARY**

		Aging of Previous Balance			
		1-30 Days	31-60 Days	61-90 Days	91+ Days
PREVIOUS BALANCE:	\$28,784.68	0.00	0.00	0.00	0.00
NEW SERVICES:	\$7,320.00				
NEW EXPENSES:	\$0.00				
NEW PAYMENTS:	\$12,604.00				
TOT. CURRENT PERIOD:	\$7,320.00				
CURRENT BALANCE:	\$23,500.68				

Balance Due Upon Receipt (Employer ID# [REDACTED])  
Invoices Remaining Unpaid 30 Days After Date of Invoice  
Will be Charged a Late Fee of 1.5% Per Month

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David Acker, Pers Rep and Trustee

PAGE 1

BILLING DATE: 06/14/2012

PRINT DATE: 07/31/2012

**CLIENT SUMMARY**

Account	Previous Balance	Charges	Payments	Current Balance
1241.01AC Appointed Fiduciary	23,500.68	11,720.00	8,900.68	26,320.00
<b>Totals:</b>	<b>23,500.68</b>	<b>11,720.00</b>	<b>8,900.68</b>	<b>26,320.00</b>

Balance Due Upon Receipt (Employer ID# XXXXXXXXXX)  
Invoices Remaining Unpaid 30 Days After Date of Invoice  
Will be Charged a Late Fee of 1.5% Per Month

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## STANLEY ACKER ESTATE/TRUST

Mark Acker, Pers Rep and Trustee  
Karen Acker, Pers Rep and Trustee  
David Acker, Pers Rep and Trustee

PAGE 2

BILLING DATE: 06/14/2012

ACCT NO.: KEF-1241.01AC

PRINT DATE: 07/31/2012

RE: Appointed Fiduciary  
Estate and Trust Administration

PREVIOUS BALANCE: \$23,500.68

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
05/18/2012	Review R. Paladino engagement letter and Power of Attorney; Review Mark Acker e-mail and reply regarding Paladino questions; Review L. Laub e-mail regarding Clark Skatoff estate tax lawyer; Review bio and web site; Review Karen e-mail and Fee Resolutions; Conference call with P. Habas, Mark Acker, Jeffrey Skatoff and Craig Dreyer; Review Motion for Court Approval of Fees; Telephone conference with J. Stecher	KEF	1.70	
05/19/2012	Telephone conference with Karen Acker regarding gift estate tax issues, transition to new counsel; Court review of fees, Pavion document search	KEF	0.60	
05/21/2012	Conference call of Fiduciaries, P. Habas & J. Stecher; Review Mark Acker e-mail; Brief conference with R. Paladino; E-mail to R. Paladino; Telephone conference with Karen Acker regarding Minutes of 5/11 meeting and Pavion documents; Review 5/11 Draft Minutes with additional edits; E-mail of Draft Minutes to Karen Acker for final review before circulation; Review Karen Acker changes to Minutes and circulate to everyone; Review and sign Paladino representation letter and Form 2840; E-mail to Paladino regarding communications with IRS to be sent to all Personal Representatives; Brief conference with Paladino regarding representation to IRS that Pavion stock was gifted	KEF	2.70	
05/21/2012	Review P. Habas e-mail, Review Jeffrey Skatoff Memorandum and Engagement letter; Attention to Gift Tax Motion file	KEF	0.30	

Balance Due Upon Receipt (Employer ID# [REDACTED])

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David Acker, Pers Rep and Trustee

PAGE 3

BILLING DATE: 06/14/2012

ACCT NO.: KEF-1241.01AC

PRINT DATE: 07/31/2012

05/22/2012	Brief conference with R. Paladino regarding extension and Power of Attorney's from majority of Personal Representatives; Telephone conference with K. Acker regarding documents requested by Paladino	KEF	0.50	
05/23/2012	Meet with R. Paladino to deliver and review Estate loan summaries and documents regarding KDM, Bluegate and Acker Holdings with summaries and related documents submitted to IRS by H. Platt; Review Arlene Acker case - Judge Walsh Decision and Court Appearance Notice; Review Karen Acker e-mail (4) with Gift Tax correspondence to all from IRS and Bob Fenster correspondence; E-mail to Mark Acker	KEF	1.50	
05/23/2012	E-mail to Karen Acker, David Acker and Mark Acker regarding approval of April bill; E-mail May bill, confirm credit to account as per e-mail to Mark Acker - No/Charge	KEF	0.30	
05/23/2012	Reduce Attorney Fee	KEF	0.00	-120.00
05/24/2012	Review Elleance gift issue, preserving Fenster testimony and Arlene Acker litigation decision with R. Paladino and discuss split gift election (requiring Arlene consent) on open Form 709 returns; Telephone conference with Karen Acker; Review check register - questions to Karen regarding checks to Laurel, P.C. Tutor and Flowers; Request to Karen Acker for Amended Schedule F to Form 706; Review Aged Accounts Receivable; Review David Acker e-mail	KEF	1.70	
05/25/2012	Review R. Paladino e-mail; Review Revocable Trust check approval requests; Review P. Habas e-mail; Review bank statements; Review Mark Acker e-mail x 3; Review J. Stecher e-mail and attachments regarding gift tax (including Fenster draft letter); Review Property report and follow-up action list; Review Mark e-mail regarding small bill amount threshold - check Minutes and reply	KEF	1.80	

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David Acker, Pers Rep and Trustee

PAGE 5

BILLING DATE: 06/14/2012

ACCT NO.: KEF-1241.01AC

PRINT DATE: 07/31/2012

06/01/2012	Review Stecher e-mail and reply regarding rescheduling of meeting; Review Karen Acker e-mail; Review Mark Acker e-mail x 2 regarding "potential breach"; Telephone conference with Karen Acker regarding 5000, Inc. checks; Platt fees/fee cap discussion; 90 day letter Notice of Deficiency; Brief meeting with R. Paladino; Attention to Paladino document request	KEF	0.90
06/04/2012	Review Mark Acker e-mail x 3 and reply x 2 - Note to follow-up as per request; Review Karen Acker e-mail; Review P. Habas e-mail x 3; Review J. Stecher e-mail x 2	KEF	0.40
06/05/2012	Review P. Habas e-mail x 5; Review Mark Acker e-mail; Review R. Paladino e-mail; Review D. Acker check register; Review J. Stecher e-mail x 2; Telephone conference with Karen Acker; Review P. Habas e-mail and reply; Review R. Paladino e-mail x 2; E-mail to all regarding date for next meeting; Brief meeting with R. Paladino; Review Gift Tax supporting documents; Prepare minutes of special meeting and e-mail to Karen Acker for review	KEF	1.50
06/06/2012	Review Stecher (6/5) e-mail; Brief conference with R. Paladino; Review Mark Acker e-mail x 3 and reply regarding "e-mail Motion"; Telephone conference with David Acker and Karen Acker; Review R. Paladino e-mail; Review Mark Acker e-mail x 2; Review May Raymond James statement; Conference call with P. Habas and Mark Acker- Memo to file; Prepare e-mail to everybody regarding June 13 meeting	KEF	2.80
06/07/2012	Prepare Motion to Enforce Settlement Agreement, Attention to Exhibits; E-mail to Karen Acker; Telephone conference with Karen Acker; Review Karen Acker Agenda additions; Revise 6/13 meeting agenda and e-mail to everyone	KEF	1.60

Balance Due Upon Receipt (Employer ID# [REDACTED])

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PAGE 6

BILLING DATE: 06/14/2012

ACCT NO.: KEF-1241.01AC

PRINT DATE: 07/31/2012

06/11/2012	Review exchange of e-mail between Mark Acker x 5 and R. Paladino x 2 regarding Gift Tax Protest; Review Draft Protest and e-mail to Paladino to approve submission and Mark Acker reply	KEF	0.50
06/12/2012	Review Karen Acker e-mail regarding 5/21 Minutes x 2 and reply; Review P. Habas e-mail x 2	KEF	0.30
06/13/2012	Review Stecher e-mail and fee payment summaries (3); Review Mark Acker e-mail; Review R. Sweeney e-mail; Review draft Minutes of 5/21 meeting; Review R. Paladino e-mail to P. Habas regarding Mark Acker withdrawal of Power of Attorney; Review R. Sweeney e-mail with attachments (4)	KEF	0.70
06/13/2012	Review Stecher e-mail x 2 with chart of Platt/Tannenbaum fees - application toward fee caps; Prepare Memo of "fees per firm"; Review P. Habas e-mail with Resolutions for A. Thomas, Scott Goldstein, Michael Berg, P. Habas and SGR fees; Prepare for Fiduciary Meeting of 6/13; Review Mark Acker e-mail x 2	KEF	3.50

**Total of New Services:** 30.10 11,720.00

DATE	PAYMENT	AMOUNT
05/24/2012	Raymond Jame Global Account check # 4040.53	8,900.68
<b>Total of New Payments:</b>		<b>8,900.68</b>

Balance Due Upon Receipt (Employer ID# [REDACTED])  
Invoices Remaining Unpaid 30 Days After Date of Invoice  
Will be Charged a Late Fee of 1.5% Per Month



**KIRK FRIEDLAND**

Attorney at Law, P. L.  
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West Palm Beach, Florida 33401  
561-655-8200

**STANLEY ACKER ESTATE/TRUST**

Mark Acker, Pers Rep and Trustee  
Karen Acker, Pers Rep and Trustee  
David Acker, Pers Rep and Trustee

PAGE 7

BILLING DATE: 06/14/2012

ACC'T NO.: KEF-1241.01AC

PRINT DATE: 07/31/2012

**ACCOUNT SUMMARY**

**Aging of Previous Balance**

		1-30 Days	31-60 Days	61-90 Days	91+ Days
PREVIOUS BALANCE:	\$23,500.68	0.00	0.00	0.00	0.00
NEW SERVICES:	\$11,720.00				
NEW EXPENSES:	\$0.00				
NEW PAYMENTS:	\$8,900.68				
TOT. CURRENT PERIOD:	\$11,720.00				
CURRENT BALANCE:	\$26,320.00				

Balance Due Upon Receipt (Employer ID# XXXXXXXXXX)  
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STANLEY ACKER ESTATE/TRUST  
Mark Acker, Pers Rep and Trustee  
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PAGE 1  
BILLING DATE: 07/19/2012

**CLIENT SUMMARY**

Account	Previous Balance	Charges	Payments	Current Balance
1241.01AC Appointed Fiduciary	26,320.00	9,080.00	0.00	35,400.00
<b>Totals:</b>	<b>26,320.00</b>	<b>9,080.00</b>	<b>0.00</b>	<b>35,400.00</b>

Balance Due Upon Receipt (Employer ID# [REDACTED])  
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**STANLEY ACKER ESTATE/TRUST**

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PAGE 2

BILLING DATE: 07/19/2012  
ACCT NO.: KEF-1241.01AC

RE: Appointed Fiduciary  
Estate and Trust Administration

**PREVIOUS BALANCE: \$26,320.00**

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
06/16/2012	Review Mark Acker e-mail regarding Elleanor; Review K. Zavian deposition; Review Mark Acker e-mail regarding "withdrawal of representation"; Review R. Paladino e-mail x 2 with additional attachment documents submitted to IRS; Review Final Protest as submitted; Review R. Paladino reply to Mark Acker regarding withdrawal of Power of Attorney; Review J. Stecher e-mail regarding Rockland County hearing; Review R. Paladino e-mail regarding Tax Protest; Review Mark Acker e-mail regarding his position on Gift Tax	KEF	0.80	
06/18/2012	Telephone conference with M. Triggs and J. Galler regarding fee litigation and gift/estate tax matter; Review Motion to Enforce Fee Award/Estate	KEF	0.50	
06/18/2012	Brief conference with R. Paladino regarding gift tax; Brief review of submitted/issues to be resolved	KEF	0.10	
06/19/2012	Review Karen Acker e-mail to Mark Acker regarding participation in Fiduciary decision making; Review J. Stecher e-mail to Don Farrinocci with attachments (4)	KEF	0.20	
06/20/2012	Review Mark Acker e-mail x 4 and annotate for response; E-mail to Mark Acker regarding his 6/8 message	KEF	0.40	
06/21/2012	Review Mark Acker e-mail x 3; Review J. Galler e-mail x 2 and reply; Review Karen Acker e-mail; Review Order Setting Trial on Mark Acker's Motion/Payment of Fees; Review D. Acker e-mail and Mark Acker reply	KEF	0.50	

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## STANLEY ACKER ESTATE/TRUST

Mark Acker, Pers Rep and Trustee

Karen Acker, Pers Rep and Trustee

David Acker, Pers Rep and Trustee

PAGE 3

BILLING DATE: 07/19/2012

ACCT NO.: KEF-I241.01AC

06/22/2012	Telephone conference with Karen Acker; Review recent string of Mark Acker e-mails	KEF	0.40
06/25/2012	Review Mark Acker e-mail x 3; Review Karen Acker e-mail (2) regarding Rev. Trust check approvals; Review D. Acker e-mail x 3; Review Karen Acker e-mail regarding Marital Trust check; E-mail to Karen Acker regarding payment for Arlene life insurance and reply; Respond to Mark Acker e-mail of June 20 and June 8 (received June 20); Review draft Minutes, edit and e-mail to Karen Acker x 2; Review Karen Acker e-mail and reply regarding revised Minutes; Telephone conference with Karen Acker regarding 5000, Inc. and Helmers Rossi; Circulate draft Minutes to all	KEF	1.90
06/26/2012	Review Mark Acker e-mail x 3; Review D. Acker e-mail; E-mail to Mark Acker regarding 6/20 e-mail message; Review pending matters and attention to files; Review Karen Acker e-mail x 2 and Lease Amendment for Helmers & Rossi; Review Mark Acker e-mail regarding Marx and Fenster bills not approved	KEF	0.50
06/27/2012	Telephone conference with Karen Acker regarding trial date, estate tax counsel and lease amendment; Telephone conference with R. Paladino; Review Mark Acker e-mail x 2	KEF	0.50
06/28/2012	Review Karen Acker e-mail x 2 and reply	KEF	0.10
06/29/2012	Conference with R. Paladino regarding terms of November 2010 settlement and provide copy of Agreement; Telephone call to Karen Acker; E-mail to Mark Acker regarding "old questions"; Review property report and follow-up actions	KEF	0.50

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## STANLEY ACKER ESTATE/TRUST

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PAGE 4

BILLING DATE: 07/19/2012

ACCT NO.: KEF-1241.01AC

07/02/2012	Review R. Paladino e-mail x 2; Review Paladino bill; Review M. Acker e-mail x 3; E-mail 6/13 Minutes to everyone; Review Karen Acker e-mail, Aging Report and Cushman Extensions; Respond to R. Paladino document request; Brief discussion with R. Paladino regarding gift tax	KEF	0.80
07/03/2012	Telephone conference with Karen Acker; Review Fenster letter to Paladino with attachments; Review Shelley Braunfotel message; Review Mark Acker e-mail (10); Review Karen Acker e-mail with check register; Review Karen Acker e-mail x 7; Review proposed resolution and Tannenbaum bills; Review R. Paladino e-mail; Review proposed resolution and Proskauer bill	KEF	1.20
07/05/2012	Review Mark Acker e-mail (7/3) to R. Paladino; Review Mark Acker e-mail (8); Review Karen Acker e-mail x 2; Review R. Paladino e-mail to Mark Acker; Review Karen Acker e-mail with Agenda, add meeting dates and distribute to all; Review June Raymond James statement; E-mail to Mark Acker regarding attendance at Fiduciary meeting; Prepare for Fiduciary meeting	KEF	1.30
07/06/2012	Attend monthly Fiduciary Meeting; Attention to approved Minutes and Written Resolutions adopted; Review Karen Acker e-mail; Prepare notes regarding meeting Motions and voting	KEF	2.30
07/09/2012	Telephone conference with Matt Triggs	KEF	0.10
07/10/2012	Review D. Acker e-mail regarding overhead door emergency repair; Review Karen Acker e-mail with draft Minutes; Review attorney fee files; Prepare for meeting; Office conference with M. Triggs and J. Galler; Edit draft Minutes of Fiduciary Meeting of 7/6; Telephone conference with Karen Acker	KEF	4.00

Balance Due Upon Receipt (Employer ID# XXXXXXXXXX)  
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## STANLEY ACKER ESTATE/TRUST

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PAGE 5

BILLING DATE: 07/19/2012

ACC'T NO.: KEF-1241.01AC

07/11/2012	Review Mark Acker e-mail regarding debt carried on Accounts Receivable report and reply; Review Mark Acker e-mail regarding Paladino billing; Review Karen Acker e-mail with edited Minutes, additional edits and e-mail to Karen Acker; Review J. Galler e-mail and reply	KEF	0.50
07/12/2012	Review Mark Acker e-mail; Brief conference with R. Paladino; E-mail to J. Stecher; Review Stecher e-mail; Review Karen Acker e-mail regarding Minutes - made additional revision	KEF	0.70
07/13/2012	Telephone conference with Karen Acker; Distribute Draft Minutes to all; Review IRS letter regarding Gift Tax Protest - additional documents requested; E-mail to al regarding IRS letter; Telephone conference with R. Paladino	KEF	0.80
07/16/2012	Review Karen Acker e-mail; Review Mark Acker e-mail regarding "reason for disapproval of May invoices"; Review Mark Acker e-mail; Review D. Acker e-mail with Declaratory Action (40 pages); Prepare draft of Response to Mark Acker messages; Review J. Stecher e-mail; Review Mark Acker e-mail with comments on Draft Minutes of 7/6 meeting - review and file in Minute book; Review transcript of June 19 hearing in Rockland County; Review Mark Acker e-mail regarding Paladino estimated fees and reply; Review Mark Acker e-mail with Agenda comments	KEF	1.50
07/17/2012	Telephone conference with Karen Acker regarding Judge Colin recusal and reassignment to Judge Martz; Mark Acker attorney fee claim expanded, Mercedes delivery chronology; E-mail to Mark Acker in reply to 7/14 and 7/16 messages; Brief conference with R. Paladino regarding estate tax documents needed	KEF	0.60
07/18/2012	Review files and Minutes to prepare for hearing set for 7/23	KEF	2.50

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PAGE 6  
BILLING DATE: 07/19/2012  
ACCT NO.: KEF-1241.01AC

Total of New Services:

22.70 9,080.00

## ACCOUNT SUMMARY

		Aging of Previous Balance			
		1-30 Days	31-60 Days	61-90 Days	91+ Days
PREVIOUS BALANCE:	\$26,320.00	0.00	0.00	0.00	0.00
NEW SERVICES:	\$9,080.00				
NEW EXPENSES:	\$0.00				
NEW PAYMENTS:	\$0.00				
TOT. CURRENT PERIOD:	\$9,080.00				
CURRENT BALANCE:	\$35,400.00				

Balance Due Upon Receipt (Employer ID# XXXXXXXXXX)  
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